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Attorney Docket No. P-106145.5(UTI)

**COMBINED DECLARATION AND POWER OF ATTORNEY**

As a below-named inventor, I hereby declare that:

This is an original application.

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled SYSTEM AND METHOD FOR CLASSIFYING TANGIBLE ASSETS, the specification of which was filed on January 14, 2002, Serial No. 10/047,563.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge my duty to disclose information which is material to the examination and patentability of this application in accordance with Title 37, Code of Federal Regulations, §1.56.

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) or PCT international application(s) designating the United States of America that is/are listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in that/those prior application(s) in the manner provided by the first paragraph of Title 35, United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application.

U.S. Application Serial No. 60/261,385, filed January 12, 2001.

**POWER OF ATTORNEY**

I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

David W. Kusin, Inventor  
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